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LOCAL TAXATION

IN

NORTH CAROLINA

FROM 1875

TO

THE PRESENT TIME.

MARCH 10, 1910.

North Carolina ISSUED FROM THE OFFICE OF THE
SUPERINTENDENT OF PUBLIC INSTRUCTION.
RALEIGH.

GROWTH OF LOCAL TAXATION IN NORTH CAROLINA.

Number local-tax districts in 1875.....	0
Number local-tax districts in 1880.....	4
Number local-tax districts in 1890.....	8
Number local-tax districts in 1900.....	18
Number local-tax districts in 1904.....	227
Number local-tax districts in 1905.....	329
Number local-tax districts in 1906.....	423
Number local-tax districts in 1907.....	587
Number local-tax districts in 1908.....	687
Number local-tax districts in 1909.....	975
Total number in State, March 10, 1910.....	995

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LOCAL TAXATION.

WHAT IT IS, AND HOW TO GET IT.

Under section 4115 of the Public School Law of North Carolina, upon a petition of one-fourth of the freeholders residing therein, a special-tax district may be laid off within any definitely fixed boundaries, and upon approval of the said petition by the county board of education an election upon a special tax for the support of schools within that district, not to exceed thirty cents on the hundred dollars valuation of property and ninety cents on the poll, must be ordered by the board of county commissioners. If a majority of the qualified voters vote for the special tax, said tax must be annually levied, and the funds arising from it must be placed to the credit of said special-tax district and be subject to the order of the school committee of said special-tax district for the benefit of the public schools of the district. An election, therefore, upon local taxation for the improvement of its public schools is thus placed within easy reach of any school district in North Carolina. The funds raised from this source are, of course, in addition to all funds apportioned to the district from the general State and county fund.

Blanks for petitions and election returns will be furnished upon application to the State or County Superintendent of Public Instruction.

THE NEED OF IT.

This business of public education is like any other great business. For successfully conducting it, enough capital must be invested in it to supply the necessary equipment and to employ the necessary number of competent, trained men and women to carry on the business according to modern, progressive business and professional principles. The average school term in the rural schools of North Carolina is 87.1 days. The average monthly salary of rural white teachers is \$32.24; the average annual salary is \$143.84.

For better houses and equipment, better teachers and more of them, better supervision and longer school term, more money is the fundamental need. A special annual State appropriation of \$225,000 has already been made by the General Assembly to provide a four-months school term. It is evident, therefore, to any reasonable man that the only practical means of further increasing the school fund of any local school is special local taxation. Prac-

tically all other States and all the communities of this State that have provided educational facilities adequate in buildings and equipment, length of term, number of teachers, salary and qualification of teachers and course of instruction to meet the demands of the age for the education of all the children have been compelled to resort to special local taxation to supplement the funds received from general taxation. More than 69 per cent of all the funds raised for public schools in the United States is raised by local taxation. In some States, like Massachusetts, having the best-equipped public schools, more than 95 per cent of the funds is raised by local taxation. In North Carolina the only cities, towns and rural communities that have succeeded in providing a system of schools, open eight or ten months in the year, adequately equipped with houses and teachers, have been compelled to supplement their State and county school funds by local taxation. The experience of other States and of these communities in our own State compels, therefore, the conclusion that the only hope of largely increasing the present available funds for rural schools, and thereby making these schools equal to the demands of the age for the education of 82 per cent of our population dwelling in the country, is to be found in the adoption of local taxation.

POPULARITY AND SUCCESS OF IT IN NORTH CAROLINA.

In 1900 there were in North Carolina only eighteen local-tax districts; at present there are 995 local-tax districts. Six hundred and fifty of these are rural districts or incorporated villages of not more than five or six hundred inhabitants. All the cities, larger towns and most of the larger villages of this State have adopted local taxation. These local-tax districts are scattered from the seashore to the mountains, and are to be found in all counties of the State except seven.

No town or district, after having given local taxation a fair trial, has, so far as we know, ever abandoned it permanently. A few that abandoned it temporarily readopted it after a few years. The communities that have adopted it will be found, as a rule, the most progressive and prosperous. These progressive communities, some of which have been bearing this additional burden of taxation for more than twenty years, would not continue voluntarily to bear it if they had not found that it paid financially, intellectually and morally. Local taxation would not have spread so rapidly among a conservative people like ours if the success of it had not been demonstrated in the object-lesson of the communities that have adopted it.

SOME OF THE BENEFITS OF IT.

1. Provides more money for better houses and equipment, longer terms, more teachers, better salaries, better teachers and better schools.

2. More and better teachers and longer terms make possible better gradation and classification, more rapid advancement and more thorough and extensive instruction.

3. Preparation for college, or better preparation for life, through high-school training, may thus be obtained for all children at home, under the most favorable environment, at much less expense than such preparation could be obtained for only a few children of the community at preparatory boarding schools out of the community.

4. Good schools provided by local taxation are the best inducement to the best citizens to remain in a community where they can get the best advantages for the education of their children at home and the best advertisement for the best class of immigrants from other communities and other States to become residents of such a community. The tide of immigration and of prosperity flows from ignorant communities with poor schools to intelligent communities with good schools.

5. Every cent of money, therefore, invested by local taxation in a better school, by inviting a better class of immigrants and preventing the disastrous drain upon the best blood of the community by other communities with better facilities, enhances the value of every cent of property in the community by increasing the demand for renting and purchasing it by the best people.

6. Every cent of money raised by local taxation for schools by any community remains in the community for the improvement of the community schools, and is invested, through better schools, in the minds, souls and characters of the rising generation, thereby increasing the general intelligence and efficiency of the entire community and elevating its character intellectually and morally.

7. It stimulates local pride and self-help; it cultivates self-reliance, independence, public spirit and co-operative effort; it makes the community feel that the school is distinctly the community's school, as well as the school of the State and county.

8. It ties closer to the school in pride and interest every man that pays an additional cent of school tax, makes him feel more keenly his individual responsibility and his individual right to have his child in school, and quickens his natural instinct to get the worth of his money by sending his child to school.

9. By providing longer terms, better equipment and better schools, it increases attendance and inspires public confidence.

10. It is the cheapest and best way to educate any child, because it provides for his education at home, under the restraining influ-

ence of home environment and in association and sympathy with the children of his home community. It is the only way to provide for the adequate education of all of the children. For less than it would cost the biggest taxpayer in almost any special local-tax district to send one child to any boarding school out of the community to be prepared for college, he could send all of his children, under more favorable environment, at home, and at the same time make it possible for his neighbors to get the same educational advantages at home for all of their children.





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